

UPL Limited

Regd. Office : 3-11, G.I.D.C., Vapi, Dist: Valsad, Gujarat - 396195

Standalone Segmentwise Revenue, Results, Assets, Liabilities and Capital Employed for the Quarter ended 30th Sep, 2016

(Rs. In Lacs)

Sr. No.	Particulars	Quarter ended 30.09.2016 (Unaudited)	Quarter ended 30.06.2016 (Unaudited)	Quarter ended 30.09.2015 (Unaudited)	Half Year ended 30.09.2016 (Unaudited)	Half Year ended 30.09.2015 (Unaudited)
1	Income from Operations (net)					
a	Agro Activities	181,876	169,085	153,503	350,961	311,825
b	Non Agro Activities	18,366	15,298	23,371	33,664	41,487
c	Unallocated	112	299	106	411	419
	Total	200,354	184,682	176,980	385,036	353,731
	Less: Inter - Segment Revenue	5,450	5,818	10,572	11,268	19,959
	Net Sales from Operations	194,904	178,864	166,408	373,768	333,772
2	Segment Results					
a	Agro Activities	26,279	22,573	17,182	48,852	35,753
b	Non Agro Activities	3,061	3,082	3,135	6,143	4,735
	Total	29,340	25,655	20,317	54,995	40,488
	Less :					
	(i) Finance Costs	2,521	4,243	2,997	6,764	6,108
	(ii) Unallocable Expenditure / Income (net)	14,937	(12,197)	(12,879)	2,740	(4,633)
	(iii) Exceptional items	3,200	1,200	-	4,400	-
	Total Profit before Tax	8,682	32,409	30,199	41,091	39,013
3	Segment Assets					
a	Agro Activities	1,005,505	1,069,394	965,810	1,005,505	965,810
b	Non Agro Activities	67,651	65,414	48,317	67,651	48,317
c	Unallocated	233,490	170,411	265,752	233,490	265,752
	Total Segment Assets	1,306,646	1,305,219	1,279,879	1,306,646	1,279,879
4	Segment Liabilities					
a	Agro Activities	226,440	259,571	188,825	226,440	188,825
b	Non Agro Activities	18,368	14,161	7,876	18,368	7,876
c	Unallocated	279,327	260,743	294,069	279,327	294,069
	Total Segment Liabilities	524,135	534,475	490,770	524,135	490,770
	Net Capital Employed	782,511	770,744	789,109	782,511	789,109

Notes :

1 The business of the Company is divided into two business segments. These segments are the basis for management control and hence form the basis for reporting. The business of each segment comprises of:

a) Agro activity – This is the main area of the Company's operations and includes the manufacture and marketing of conventional agrochemical products, seeds and other agricultural related products.

b) Non-agro activity – Non agro activities includes manufacture and marketing of industrial chemicals and other non agricultural related products.

Based on the "management approach" as defined in Ind AS 108- Operating Segments, the Chief Operating Decision Maker evaluate the company's performance and allocate resources based on an analysis of various performance indicators by business segments. Accordingly information has been presented along these business segments.